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IN THE UNITED STATES DISTRICT COURT

DISTRICT OF UTAH, CENTRAL DIVISION

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UNITED STATES OF AMERICA,	:	Case No. 2:07CV74 DB
Petitioner,	:	
	:	<b>REPORT AND RECOMMENDATION</b>
v.	:	
LARRY W. CLUFFF,	:	Judge Dee Benson
	:	Magistrate Judge Brooke C. Wells
Respondent.	:	

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The United States of America filed a petition to enforce its September 22, 2006 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). Judge Benson issued an Order to Show Cause on February 22, 2007, which referred this matter to the undersigned under 28 U.S.C. § 636(b)(3).

In the Order to Show Cause ("OTSC"), Respondent was directed to file a written response supported by sworn affidavits to the United States' Petition to Enforce the Summons ("the Petition") within ten days of the OTSC being served upon him. The OTSC informed Respondent that only those issues raised in the written response and supported by sworn affidavits would be considered by the Court and that all allegations in the Petition not contested by the written response and sworn statements would be deemed admitted. The OTSC also directed the undersigned to convene a hearing on April 4, 2007 at 9:00 a.m. to hear any arguments that would assist the undersigned in determining whether Respondent has shown cause. Based on the arguments and representations presented in the Petition and at the above-mentioned hearing, the undersigned reports the following:

1. Respondent failed to file any written response supported by sworn statements providing reasons why he should not be compelled to comply with the Summons.

2. Respondent agreed to comply with the Summons within two weeks from the date of the hearing.

Consequently, the undersigned recommends that:

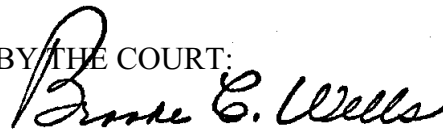
1. The District Court find that Respondent has failed to show cause why he should not be compelled to comply with the Summons; and

2. The District Court order Respondent to provide the IRS with the information required by the Summons on or before 10:00 a.m. on May 4, 2007. The IRS offices are located at 50 South 200 East, Salt Lake City, Utah 84111.

Within 10 days after being served with a copy of this Report and Recommendation, a party may serve and file specific, written objections. A party may respond to another party's objections within 10 days after being served with a copy thereof. Pursuant to 28 U.S.C. § 636(b)(1)(C), the District Judge to whom this case is assigned shall make a de novo determination upon the record of any portion of the undersigned's disposition to which specific written objection has been made. The District Judge may accept, reject, or modify the recommended decision, receive further evidence, or re-commit the matter to the magistrate judge with instructions.

DATED this 16th day of April 2007.

BY THE COURT:

A handwritten signature in black ink, reading "Brooke E. Wells". The signature is written in a cursive style with a large initial 'B'.

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BROOKE WELLS, Magistrate Judge  
United States District Court

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing Report and Recommendation was mailed, postage prepaid, this 10th day of April, 2007 to the following:

Larry W. Cluff  
10209 Eastdell Drive  
Sandy, UT 84092-4470

/s/ Jared C. Bennett